
Subject: Approval of Court Services 2020 Audited Schedule of Revenues, Expenses and Funds Available for Distribution

Report to: Joint Board of Management

Report date: Thursday, April 8, 2021

Recommendations

1. That the draft audited schedule of revenue, expenses and funds available for distribution for the year ended December 31, 2020, for The Regional Municipality of Niagara Court Services ("Court Services") (Appendix 1 to Report JBM-C 6-2021) **BE APPROVED**;
2. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
3. That this report **BE FORWARDED** to the Region's Audit Committee and to The Ministry of the Attorney General as per the Memorandum of Understanding, for information as required.

Key Facts

- The purpose of this report is to obtain approval for the 2020 audited schedule of revenue, expense and funds available for distribution (Appendix 1 to Report JBM-C 6-2021).
- Court Services received an unmodified audit opinion which indicates that in Deloitte's opinion the financial information presented, in all material respects, is in accordance with the financial reporting provisions in the Niagara Region Courts Inter-municipal Agreement dated April 26, 2000.
- As per Financial Reporting and Forecasting Policy (C-F-020), financial statements and/or schedules prepared for Agencies, Boards or Commissions (ABC) will be approved by the governing board of the ABC. Upon Joint Board of Management – Niagara Courts approval, the Manager, Court Services and Treasurer will be authorized to sign the auditors' representation letter to obtain the auditors' signed final report. The approved schedule will then be forwarded to Audit Committee for information.

Financial Considerations

The draft audited schedule of revenues, expenses and funds available for distribution has been prepared in compliance with legislation and in accordance with the financial reporting provisions in the Niagara Region Courts Inter-municipal Agreement dated April 26, 2000.

A copy of the draft audited schedule of revenues, expenses and funds available for distribution for the year ended December 31, 2020 is attached (Appendix 1 to Report JBM-C 6-2021).

The schedule of revenues, expense and funds available for distribution is prepared specifically for the purpose of meeting the requirements outlined in the Niagara Region Courts Inter-municipal Agreement and may not be suitable for other purposes.

Analysis

The Region's auditors, Deloitte, completed the audit of the financial information in the schedule of revenues, expenses and funds available for distribution. The auditors have indicated that, in their opinion, the financial information for the year ended December 31, 2020, is prepared, in all material respects, in accordance with the financial reporting provisions in the Niagara Region Courts Inter-municipal Agreement dated April 26, 2000.

The schedule shows that Court Services had \$686,392 in funds available for distribution (\$343,196 to local area municipalities and \$343,196 to the Niagara Region). The Niagara Region transferred budgeted net revenues for the first and second quarters of the year (\$367,209) to the local area municipalities. This is in excess of the amount to be distributed based on year-end results, and the excess will be recovered in the first quarter of 2021.

Alternatives Reviewed

The audited schedule of revenues, expenses and funds available for distribution is prepared in accordance with the Niagara Region Courts Inter-municipal Agreement dated April 26, 2000, and has been approved by Regional Council; therefore no alternative is available.

Relationship to Council Strategic Priorities

Providing formal financial reporting to Council and the public supports the Council Strategic Priority of Sustainable and Engaging Environment.

Other Pertinent Reports

None

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Commissioner/Treasurer
Corporate Services

This report was prepared in consultation with Blair Hutchings, Program Financial Analyst, Corporate Services.

Appendices

Appendix 1 Draft 2020 Schedule of Revenues, Expenses and Funds Available for Distribution